States [*vide* articles 270 and 280 (3) (*a*) of the Constitution] and

(ii) the principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India [*vide* article 280 (3) (*b*) read with Article 275 of the Constitution].

At present, 50 per cent of the divisible net proceeds of income-tax (other than Corporation Tax) is assigned to the States and distributed among them in the following percentage ratios: Assam—3; Bihar—12·5; Bombay—21; Madhya Pradesh—6; Madras—17·5; Orissa—3; Punjab—5·5; Uttar Pradesh—18; and West Bengal—13·5.

Seven out of the eight Part B States are also now entitled to Share in the proceeds of the income-tax along with the nine Part A States.

Various bases have been suggested for allocating income-tax:

(i) the *collection* of income-tax in the various States;
(ii) the amount of income-tax realised in respect of incomes, wherever earned, of individuals *resident* in the different States;
(iii) the collection of income-tax in the various States adjusted with reference to the *origin* of the income;
(iv) the relative *population* of each State;
(v) the relative volume of *industrial labour* in each State;
(vi) the *needs* of the different States according to various criteria; and
(vii) different combinations of the above factors.

Claims are advanced for grants-in-aid on the basis of needs for balancing the budget, for bringing up the level of administration and raising the standard of social services in certain States and backward regions, for implementing some of the Directive Principles of the Constitution, for economic development, for bearing special additional burdens or dealing with disabilities consequent upon partition, etc., etc.

Further points which arise with respect to grants-in-aid are whether the grants should be general or specific, conditional or unconditional.

Before making their recommendations, the Finance Commission would welcome the views of all who may have made a study of these questions. The views may be set forth in a written memorandum and sent to the Secretary, Finance Commission, Faridkot House, Lytton Road, New Delhi, on or before April 15, 1952.

Finance Commission, Government of India.

New Delhi, February 19, 1952.

LAW SECRETARIAT

Dated 8th March 1952.

No. 5904—Cts. In exercise of the powers conferred by Section 12 of the Code of Criminal Procedure, 1898, His Highness the Maharaja of Mysore, is pleased to continue the term of the Court of the Additional First Class Magistrate, Hassan, for a period of one year from 1st April 1952.

The Additional First Class Magistrate, Hassan, will try such of the cases as are transferred to his file by the District Magistrate, Hassan District.

By Order of His Highness the Maharaja,

8031

Dated 14th March 1952.

No. 5999—Cts. 60-51-4. In exercise of the powers conferred by Section 57 of the Code of Civil Procedure, 1908, (Central Act V of 1908) and in supersession of Notification No. P. 8751—Cts. 286-42-2, dated 27th May 1943, His Highness the Maharaja of Mysore is pleased to fix the following scales of monthly allowances payable for the subsistence of judgment-debtors, with effect from 15th March 1952:—

	Rs.
I Class debtor	... 45 per month.
II do	.. 30 do

Dated 14th March 1952.

No. 6306—Cts. 209-51-1. In exercise of the powers conferred by Section 37 of the Code of Criminal Procedure, 1898, His Highness the Maharaja of Mysore is pleased to invest on Sri B. N. Rudrappa, B.A., B.L., First Class Magistrate, Tumkur the power to hear appeals from convictions by Magistrates of the Second and Third Classes under Section 407 of the Code.

By Order of His Highness the Maharaja,

N. R. JAYA RAO,
Secretary to Government,
8154 *Law Department.*

PUBLIC WORKS SECRETARIAT

No. P.W. 10140-44, dated 11th March 1952.

Whereas it appears to His Highness the Maharaja of Mysore, that the undermentioned land situated in Malvalli Village, Malvalli Taluk, Mandya District, are needed for a public purpose, to wit, Buildings for Public Works Department; notice to that effect is hereby given to all whom it may concern, in accordance with the provisions of Section 4 (1) of the Land Acquisition Act of 1894, as amended by the Land Acquisition Amendment Act No. I of 1927, and His Highness the Maharaja, hereby authorises the Deputy Commissioner, Mandya District and his subordinates to exercise the powers conferred by Section 4 (2) of the Act. Under sub-section (4) of Section 17 of the Land Acquisition Act of 1894, as amended by Act No. I of 1927, His Highness the Maharaja directs that, in view of the urgency of the case, the provisions of Section 5-A of the Act shall not apply to the acquisition of lands noted below.

Mandya District, Malvalli Taluk, Kasaba Hobli, Malvalli Village.

Dry, Survey No. 557, in the khate of Service Inamthi, and in the anubhava of Sri Lingaiah, A. Saklipille and Ankaih, and bounded on the North by Remaining land, South by Voni, East by Survey Nos. 555 and 556, and West by Survey Nos. 559 and 558, the area required being 4 acres and 20 guntas, assessed at.....

Dry, Survey No. 558, in the khate of Service Inamthi, and in the anubhava of Sri Kalachi Dyava, and bounded on the North by Survey No. 559, South by Survey No. 605, East by Survey No. 557, and West by Road, the area required being 2 acres and 8 guntas, assessed at Rs. 1—12—0.

Dry, Survey No. 559, in the khate of Service Inamthi, and in the anubhava of Sri Kalachi Dyava, and bounded on the North by Survey Nos. 560 and 561, South by Survey No. 558, East by Snrvey No. 557, and West by Survey No. 560 and Road, the area required being 5 acres and 34 guntas, assessed at Rs. 5—0—0.

No. P.W. 10140-44, dated 11th March 1952.

Under Section 6 of the Land Acquisition Act of 1894, as amended by the Land Acquisition Amendment Act No. I of 1927, His Highness the Maharaja of Mysore declares that the lands measuring 12 acres and 22 guntas be the same a little more or less, are needed for a public purpose, to wit, Buildings for Public Works Department and under Sections 4 and 7 of the same Act, the Assistant Commissioner in charge of Mandya Sub-Division, is appointed to perform the functions of a Deputy Commissioner under the Act and directed to take orders for the acquisition of the said land. Under sub-section (1) of Section 17 of the Act, His Highness the Maharaja of Mysore further directs that the possession of the said land may be taken on the expiry of fifteen days from the date of publication of the notice mentioned in Section 9 (1) of the Act. A plan of the land is kept in the Office of the Sub-Division Officer, Mandya, and may be inspected at any time during office hours.

Mandya District, Malvalli Taluk, Kasaba Hobli, Malvalli Village.

Dry, Survey No. 557, in the khate of Service Inamthi and in the anubhava of Sri Lingaiah alias Sakhi pille and Ankaiah, and bounded on the North by Remaining lands, South by Voni, East by Survey Nos. 555 and 556, and West by Survey Nos. 559 and 558, the area required being 4 acres and 20 guntas.

Dry, Survey No. 558, in the khate of Service Inamthi and in the anubhava of Sri Kalachi Dyava, and bounded on the North by Survey No. 559, South by Survey No. 605, East by Survey No. 557, and West by Road, the area required being 2 acres and 8 guntas, assessed at Rs. 1—12—0.

Dry, Survey No. 559, in the khate of Service Inamthi, and in the anubhava of Sri Kalachi Dyava, and bounded on the North by Survey Nos. 560 and 561, South by Survey No. 558, East by Survey No. 557, and West by Survey No. 560 and Road, the